



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

DEPARTMENT OF HOUSING & URBAN AFFAIRS.

## NOTIFICATION

The 28th June, 2022

No. UDD(M)136/2022/18.- In pursuance of the Notification No. UDD(M)136/2022/ issued by the Department of Housing & Urban affairs for undertaking revision of assessment of Property taxes by the Municipal Boards in Assam, the following guidelines are published for adherence by the concerned Municipal Boards.

### Operational Guidelines for revision of the property tax of the ULBs

In the Guidelines,

“Act” shall mean the Assam Municipal Act, 1956 as amended.

“LBV” shall mean the Land & Building Value of a Holding.

“SOR” shall mean Scheduled of Rates as in force.

### Stage I

#### Road Classification

Based on commercial importance, proximity to main roads, the Municipal Boards will classify the roads under the Municipal area in three categories.

Roads are to be classified as Principal main Road, Main Road and other Roads.

A notification will have to be issued by the concerned municipal boards under section 79-A.(5) on the classification of road. A sample notification is enclosed for guidance at **Annexure A**.

**Stage II****Submission of Return**

Under section 77, the chairman of Municipal Board shall issue notice calling upon the tax payers to file self return of their holdings giving details of land, carpet area and nature of structures. A time of 30 days shall have to be given for submission of such return from the date of publication of Notice in News Papers and through Mike Publicity. If any tax payer does not file return of holding, the Municipal Board will carry out the exercise in respect of the holdings from which returns not received. A sample Form of Self Return is enclosed as **Annexure B**

**Computation of Carpet Area (for new & existing holdings)**

While computing the carpet area the following shall be **included /excluded**

1. Stair case to be excluded
2. Toilet /Bath room to be excluded
3. Unconstructed roof top to be excluded
4. Only 25% of the total Garage area to be computed.
5. Open Verandah not to be included.
6. Covered Verandah 100% to be computed
7. Kitchen /Store room 50% to be covered
8. Lift not to be included.
9. Prayer room to be excluded

The Municipal Board in case of any disparity may consult Section 79 B of the Act.

**Classification of Buildings (Section 79-A (4))**

The Municipal Boards shall classify buildings in three broad categories namely 1. RCC 2. Assam Type 3. Others

**Stage III****Fixation of value of Buildings as per PWD SOR**

The value of the Buildings will be fixed as per latest CPWD SOR. Land value will be as per Circle Rate of Land (latest).

***Depreciation***

Depreciation shall be allowed @ 2 % of the value of building on all type of structure per year.

**Subsidy on Land and Building Value:** The Municipal Board will provide subsidy on Land plus Building Value (LBV) at the following rates;-

Residential 25%

Commercial cum Residential 12.5%

Commercial =nil

### **Annual Rental value (ARV)**

Annual Rental Value of a Holding is the reasonable rate at which the holding can be reasonably let out or the rate of rent yearly in respect of a particular holding in terms of money. Although, the computation is not provided in the Act, it is provided that to be cardinal and to be objective on assessment, the Municipal Boards will follow the formula fixed in the earlier Assam Urban Areas Rent Control Act that is 7.5% of the Value of Land and Building. The Board may however, fix ARV lower or higher than the value of 7.5% of the **land and building value on justified ground. The Municipal Board may determine the Rental Value per Square Feet for categories of buildings and streets and may publish it under section 79 ( C) of the Act for information of the rate payers.**

### **Tax**

Tax will be assessed on LBV as may be determined by the concerned MB as per powers given under Section 79-D of the Act. The rates of tax will be approved by the Committee as referred under Section 79 –A (5) and the Board through a resolution.

Tax shall comprise Holding Tax, Water Tax, Light Tax, Sanitary/ Latrine Tax

Water tax shall not be collected from holdings which are not in the vicinity of piped network of the ULB.

Assessment sheet will be prepared for each holding as per sample enclosed at **Annexure C. While fixing rates of taxes, the Municipal Boards shall have regard to tax rates as per previous assessment and the recommendation of the 15<sup>th</sup> FC regarding growth in property tax collection being atleast as much as the simple average growth rate of the state GSDP in the recent 5 years. It should augment revenue and at the same time should not create excessive incidence of tax on the tax payers.**

### **Classification of Holding**

1. Purely Residential
2. Purely Commercial
3. Purely Residential +Commercial

Assessment list of Holdings shall be prepared by the concerned ULBS and will be preserved in Hard and Soft Copies. The hard copies will be in the form of ward wise registers. A copy of the Assessment list shall have to be forwarded to the Director of Municipal Administration. The ULBs shall allot new holding nos. In the records new and old will be mentioned.

### **Unique Holding Number as per Model Municipal Act.**

The ULBs will also allot one Assessment ID to each holding besides Unique Holding number, the manner of issue of Holding number will be communicated by the Director Municipal Administration as per the Model Municipal Act. The numerical in the Holding Numbers should indicate ward number, Streets, roads, type of construction, and use of buildings for easy reference.

**Opportunity of lodging claims and objections**

After preparation of Assessment list, the assessment list will be notified by a notice widely published by the concerned Municipal Board since it involves revision of valuation. The rate payers will be offered an opportunity to lodge claims and objections, if any, within one month as provided under Section 83 of the Act. Claims so received will be heard by the officers as may be nominated by the respective Municipal Board. After disposal of claims & Objections the final assessment list will be published.

The exercise will be completed within December 31<sup>st</sup> 2022. The effect of new assessment will be from 1<sup>st</sup> April of the succeeding financial year or as may be prescribed by the Government in due course of time. The Director MAD will nominate one Valuation Officer for supervision of the exercise and will submit ULB wise progress report.

**KAVITHA PADMANABHAN,**  
Commissioner & Secretary to the Government of Assam,  
Department of Housing & Urban Affairs.



**MODEL FORMAT**

Annexure (A)

**..... MUNICIPAL BOARD**

No. ....

Dated :.....

Sub : Notice for Classification of Roads and declaration of Holdings for  
assessment of Property Tax using Unit Area Method.

Under the provisions of the Section 79-A (5) of the Assam Municipal Act, 1956 and with due approval from the Committee constituted under the same Section, the following roads under ..... Municipal Board are classified as Principal Main Roads and Main Roads for the purpose of classification of the holdings under the provision of the Section 79-A (2) of the same Act. All other roads not listed in the above two classes shall be treated as other roads.

Principal Main Roads	Main Roads

It is also notified hereby to all the owners / occupiers of all the holdings within .....Municipal Board to furnish a return with all the details as required as per the format available at the Office of the undersigned under the provisions of the Section 77 of the Assam Municipal Act, 1956 and declare their holdings for the purpose of determining the annual value of the holding at a later stage.

Executive Officer

..... MB

Seal

Chairman/ Vice Chairman

..... MB

Seal

.....**MUNICIPAL BOARD**

NO.

Dated :.....

**NOTICE**

Under the provisions of the Section 79-C (1) and Section 79 (3) of the Assam Municipal Act, 1956 and with due approval from the Committee constituted under the Section 79-A (5), the following Annual Rental Value (ARV) matrix is hereby published against various classes of holding classified under the provision of Section 79-A of the same Act for ascertaining the Annual Rental Value (ARV) of a holding in terms of rate per square feet.

Matrix	Holding on Principal Main Road				Holding on Main Road				Holding on other Road			
	USE OF BUILDING (Rs. / Sq ft.)											
TYPE OF CONST.	Residential	Commercial/Industrial	Partly residential and partly Commercial	Others	Residential	Commercial /Industrial	Partly residential and partly Commercial	Others	Residential	Commercial/Industrial	Partly residential and partly Commercial	Others
Pucca with RCC Roof												
Assam Type/ Pucca with Asb. or Corr Sheets												
Others												

Further the following Tax Rate for all the holdings under .....  
Municipal Board shall be applicable from ..... until further order -

Holding Tax not less than 2.5 % of Annual Rental Value (ARV)

Light Tax - Subject to the provision of Section 68 and 71 of the Assam Municipal Act, 1956 at the rate as may be determined.

Water Tax - Subject to the provision of Section 68 and 71 of the Assam Municipal Act, 1956 at the rate of 2% of ARV.

Latrine Tax - Subject to the provision of Section 68 and 72 of the Assam Municipal Act, 1956 at the rate of 2% of ARV.

It is also notified hereby to all owners or the occupiers of all the holdings within the ..... Municipal Board to furnish a self assessment return under the provisions of the Section 79-G of the Assam Municipal Act, 1956 as per the format available at the office of the undersigned and pay the taxes due within .....

Executive Officer

..... MB

Seal

Chairman/ Vice Chairman

.....

Seal

**MODEL FORMAT****Annexure-B**

Form under Section 77 of the Assam Municipal Act, 1956

..... **MUNICIPAL BOARD****DECLARATION REGARDING DETAILS OF PROPERTY**

Holding No.

Ward No.

1	Name of the Owner(s) / Authorised person					
2	Father's / Husband's Name					
3	Address					
4	Contact No.					
5	Name of the road/ Lane/ By Lane					
6	Classification of Road (Tick the appropriate Road Type. Refer to Classification and List of Roads over leaf)	Principal Main Road	Main Road	Other Road		
7	Type of Construction (Tick the appropriate Type. Refer to over leaf for Explanation)	RCC	A Type with CGI Roof	Other		
8	Use of Building (In case of mixed use tick all the uses)	Residential	Commercial	Partly Commercial & Partly Residential	Industrial	Others
9	Carpet Area of the Building under each use in sq. ft. (Refer to Section 79-B of Assam Municipal Act, 1956 & Overleaf for explanation)					
10	Unit rate Value (URV) (Rs. /sq. ft.) from Matrix					
11	Annual Rental Value (ARV) (Rs.) (Carpet Area under use X URV)					
12	Total ARV					
13	Annual Tax Payable @ ..... ARV					

I /We hereby declare that the above information submitted by me/us are true to the best of my/our knowledge and belief. I/We can fully understand that any discrepancy/ false statement at above shall attract the provision of Section 77(3), Section 78 of the Assam Municipal Act, 1956.

Date:

Signature of Owner(s) / Authorised person

Place:

Name:



**MODEL ASSESSMENT SHEET****Annexure-C**

Name of the Owner(s) :  
 Name of Locality :  
 Ward No. :  
 Holding No. :

Classification of Building (RCC/Assam Type/Others) :  
 Classification of Holding (Purely Residential/  
 Purely Commercial /  
 Purely Residential + Commercial ) :

	Length X Breadth	Plinth Area :	Land Area/Plot area (in Bigha/Katha/Lessa)
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1	Land Value	
2	Building Value	

Total Land & Building Value	Rs. =	
Deduction for Residential Use 25%	Rs. =	
After deduction	Rs. =	
Annual Rental Value @ .....	Rs. =	

ANNUAL TAX RATE AS DETERMINED BY ULB	
House Tax	Rs. =
Latrine Tax	Rs. =
Light Tax	Rs. =
Water Tax	Rs. =
<b>Total</b>	<b>=</b>

QUARTERLY TAX	
House Tax	Rs. =
Latrine Tax	Rs. =
Light Tax	Rs. =
Water Tax	Rs. =
<b>Total</b>	<b>=</b>

Executive Officer

..... Engineer

Chairman/ Vice Chairman

..... MB  
 Seal

..... MB  
 Seal

..... MB  
 Seal